

Form **2434-B**  
(Rev. October 2003)

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) October 21, 2011

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER**

**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Taxes	19,110.60	2008 - 2011	N/A	Santa Clara County Tax Collector 70 West Hedding Street East Wing, 6 <sup>th</sup> Floor San Jose, CA 95110	10/03/2011
Deed of Trust	88,664.54	07/06/2000	08/08/2000 Santa Clara County Recorder's Office #15347883	Bank of America P. O. Box 26078 Greensboro, NC 27420	10/03/2011
Notice of Federal Tax Lien Tax Year 1996	124,789.20	08/21/2000	5/3/2011 Santa Clara County Recorder's Office #21163636	Internal Revenue Service 303 Water Street, Suite 3 Santa Cruz, CA 95060	10/03/2011
State of California Tax Lien Tax Year 1995	25,105.05	05/24/2002	08/06/2002 Santa Clara County Recorder's Office #16404880	California State Franchise Tax Board P.O. Box 2952 Sacramento, CA 95812	10/17/2011
Notice of Federal Tax Lien Tax Years 1995, 1998, 1999, 1997	99,502.64 191,908.35 136,547.75 396,103.17	12/10/2001 03/28/2003 06/23/2003 08/14/2003	04/07/2004 Santa Clara County Recorder's Office #17704887	Internal Revenue Service 303 Water Street, Suite 3 Santa Cruz, CA 95060	10/17/2011
State of California Tax Lien Tax Year 1997	85,228.31	07/12/2004	10/5/2004 Santa Clara County Recorder's Office #18032527	California State Franchise Tax Board P.O. Box 2952 Sacramento, CA 95812	10/17/2011
State of California Tax Lien Tax Year 1999	21,439.71	02/03/2006	08/11/2006 Santa Clara County Recorder's Office #19057994	California State Franchise Tax Board P.O. Box 2952 Sacramento, CA 95812	10/17/2011

<b>Name</b>	Kathryn Clark	Signature	Date October 17, 2011
<b>Title</b>	Property Appraisal Liquidation Spec		

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**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) Hae-Rong "Frank" and Lucy Ni**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

State of California Tax Lien Tax Year 2004	6,120.63	07/29/2006	11/05/2008 Santa Clara County Recorder's Office #20038746	California State Franchise Tax Board P.O. Box 2952 Sacramento, CA 95812	10/17/2011
State of California Tax Lien Tax Year 2005	3,881.23	06/08/2007	09/01/2010 Santa Clara County Recorder's Office #20852048	California State Franchise Tax Board P.O. Box 2952 Sacramento, CA 95812	10/17/2011
Notice of Federal Tax Lien Tax Year 2008	13,801.13	11/16/2009	01/12/2010 Santa Clara County Recorder's Office #20574076	Internal Revenue Service 303 Water Street, Suite 3 Santa Cruz, CA 95060	10/03/2011

<b>Name</b>	Kathryn Clark	Signature	Date October 17, 2011
<b>Title</b>	Property Appraisal Liquidation Spec		